

**Alaska Coastal Management Program**  
**CFDA Number 11.419**  
**Department of Community and Economic Development**  
**Program 3**

**I. PROGRAM OBJECTIVES**

The program provides grant funds to coastal resource districts for research, planning, development, and implementation of district coastal management programs.

The program is funded with federal pass through moneys. If an audit is required, an audit should be conducted in accordance with applicable state and federal audit requirements.

**II. PROGRAM PROCEDURES**

Grants are awarded annually on a competitive basis to coastal resource districts.

**III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES**

The statutes and regulations for the Alaska Coastal Management Programs relate primarily to standards and requirements for coastal management plans and districts. There are no specific statutes or regulations governing the administration of the grant program. The compliance requirements for the grants will be contained within the individual grant agreements.

**A. TYPES OF SERVICES ALLOWED AND UNALLOWED**

Compliance Requirements

Grants are made for researching, planning, developing, and implementing coastal management programs. AS 44.33.781

The grant agreement will specify the activities and types of services funded by the grant.

Suggested Audit Procedure

- Review the grant agreement, test financial and related records to determine the purposes for which the funds were expended.

**B. ELIGIBILITY**

The auditor is not expected to verify eligibility for receipt of the funds.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

Compliance Requirements

The grant agreement will identify any matching, level of effort, or earmarking requirements.

Suggested Audit Procedure

- Review the grant agreement, identify any matching, level of effort, or earmarking requirements, and verify the requirements were met.

D. REPORTING REQUIREMENTS

Compliance Requirements

The grant agreement will specify the schedule by which periodic progress and financial reports are to be submitted.

Suggested Audit Procedures

- Review the grant agreement, identify the reporting schedule, examine copies of reports and determine completeness and timeliness of submission.
- Trace data in selected reports to underlying documentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirements

The grant agreement will identify any other compliance requirements to which the recipient must adhere.

Suggested Audit Procedures

- Review the grant agreement, identify any other applicable compliance provisions, including the “standard provisions,” and verify the requirements were met.

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